

8-414. SAME -- FINAL NOTICE.

(A) NOTICE OF FINAL VALUE.

IF AN APPEAL IS FILED UNDER § 8-411 OF THIS SUBTITLE OR IF A PETITION FOR REVIEW IS DENIED, THE DEPARTMENT OR SUPERVISOR SHALL GIVE WRITTEN NOTICE OF THE FINAL VALUE OR CLASSIFICATION DETERMINED BY THE DEPARTMENT OR SUPERVISOR TO THE PERSON WHO HAS APPEALED OR FILED A PETITION FOR REVIEW.

(B) APPEAL OF FINAL NOTICE.

THE FINAL NOTICE SHALL NOTIFY THE PERSON OF THE RIGHT TO APPEAL THE FINAL VALUE OR CLASSIFICATION TO THE NEXT HIGHER ASSESSING AUTHORITY ON OR BEFORE 30 DAYS FROM THE DATE OF THE FINAL NOTICE. THE NOTICE SHALL CONTAIN THE NAME AND ADDRESS OF THE NEXT HIGHER ASSESSING AUTHORITY.

REVISOR'S NOTE: This section is new language added to incorporate the provisions of former Art. 81, § 29(g), as that provision related to current practice for final notice for personal property.

Defined terms: "Assess" § 1-101
"Department" § 1-101 "Person" § 1-101
"Supervisor" § 1-101 "Value" § 1-101

8-415. ASSESSMENTS -- CHANGE IN VALUE -- PETITION FOR REVIEW.

THE OWNER OF PROPERTY MAY SUBMIT A PETITION FOR REVIEW:

(1) FOR REAL PROPERTY, AS PROVIDED BY § 14-503(A) OF THIS ARTICLE; AND

(2) FOR PERSONAL PROPERTY, AS PROVIDED BY §§ 14-503(B) AND 14-505 OF THIS ARTICLE.

REVISOR'S NOTE: This section is new language substituted for the second clause of the second sentence of former Art. 81, § 255(a).

Defined terms: "Property" § 1-101
"Real property" § 1-101

8-416. WHEN ASSESSMENTS ARE FINAL.

(A) DATE OF FINALITY FOR PERSONAL PROPERTY ASSESSMENTS.

ASSESSMENTS OF PERSONAL PROPERTY FOR A TAXABLE YEAR ARE BASED ON INFORMATION AS OF THE PRECEDING DATE OF FINALITY AND ARE FINAL AS OF THE DATE OF THE NOTICE UNLESS APPEALED UNDER § 8-411 OF THIS SUBTITLE.

(B) DATE OF FINALITY FOR OTHER ASSESSMENTS.